

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 75

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO SALES TAX; AMENDING SECTION 63-3622N, IDAHO CODE, TO PROVIDE
2 THAT EYEGLASSES AND EYEGLOSS COMPONENT PARTS ARE EXEMPT FROM CERTAIN
3 TAXES AND TO REVISE LANGUAGE RELATING TO HEARING AID PARTS AND ACCES-
4 SORIES; AMENDING SECTION 63-3622N, IDAHO CODE, AS ENACTED BY SECTION
5 1 OF THIS ACT, TO PROVIDE THAT CONTACT LENSES ARE EXEMPT FROM CERTAIN
6 TAXES; AND PROVIDING EFFECTIVE DATES.
7

8 Be It Enacted by the Legislature of the State of Idaho:

9 SECTION 1. That Section 63-3622N, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 63-3622N. PRESCRIPTIONS. (a) There are exempted from the taxes im-
12 posed by this chapter the following when administered or distributed by a
13 practitioner or when purchased by or on behalf of an individual for use by
14 such individual under a prescription or work order of a practitioner:

15 (1) Drugs, hypodermic syringes, insulin, insulin syringes, artificial
16 eyes, eyeglasses and eyeglass component parts, hearing aids, ~~and~~ hear-
17 ing aid parts and hearing aid accessories;

18 (2) Drugs and supplies used in hemodialysis and peritoneal dialysis;

19 (3) Braces and other orthopedic appliances;

20 (4) Dental prostheses and other orthodontic appliances, including
21 fillings;

22 (5) Catheters, urinary accessories, colostomy supplies, and other
23 prosthetic devices which shall include, but are not limited to, enteral
24 and parenteral feeding equipment and supplies, (tubing, pumps, con-
25 tainers) catheter devices and supplies, but not including ~~eyeglasses~~
26 ~~and~~ contact lenses;

27 (6) Equipment and devices or chemical reagents which are used to test or
28 monitor blood or urine of a diabetic;

29 (7) Other durable medical equipment and devices and related parts and
30 supplies specifically designed for those products which shall include,
31 but are not limited to: oxygen equipment, oxygen cylinders, cylinder
32 transport devices (sheaths, carts), cylinder stands, support devices,
33 regulators, flowmeters, tank wrench, oxygen concentrators, liquid oxy-
34 gen base dispenser, liquid oxygen portable dispenser, oxygen tubing,
35 nasal cannulas, face masks, oxygen humidifiers, oxygen fittings and
36 accessories, respiratory therapy equipment, room humidifiers, aspira-
37 tors, aerosol compressors (stationary and portable), ultrasonic nebu-
38 lizers, volume ventilators, respirators and related device supplies,
39 percussors, vibrators, IPPB, circuits, devices and supplies, air oxy-
40 gen mixers, manual resuscitators, nebulizers, tubing, emergency oxygen
41 delivery units, patient care equipment, physical and occupational
42 therapy items, hospital beds, trapeze bars and bar stand, bed rails,

1 geriatric chairs, lift recliners, bedside commodes, overbed tables,
 2 patient lifts, patient lift slings, traction stands and pulleys, shower
 3 seating, shower grip bars, raised toilet seats, toilet safety frames,
 4 walking canes, quad canes and accessories, walkers, wheeled walkers,
 5 walker accessories, I.V. stands, crawlers, posture back supports for
 6 seating, posture back supports, wheelchairs, crutches, crutch pads,
 7 tips, grips, restraints, standing frame devices and accessories, hand
 8 exercise equipment and putty, specially designed hand utensils, leg
 9 weights, paraffin baths, hydrocollators, hydrotherm heating pads, com-
 10 munication aids for physically impaired, specialized seating, desks,
 11 work stations, foam wedges, writing and speech aids for the impaired,
 12 dressing aids, button loops and zipper aids, grooming aids, dental
 13 aids, eating and drinking aids, splints, holders, household aids for
 14 the impaired, shampoo trays, reaching aids, foam seating pads, decu-
 15 bitus seating pads, bed pads, fitted stroller, alternating pressure
 16 pads and pumps, stethoscope, sphygmomanometers, otoscopes, sitting and
 17 sleeping cushions, patient transport devices, boards, stairglides,
 18 lifts in home, transcutaneous nerve stimulators, muscle stimulators
 19 and bone fracture therapy devices.

20 (b) The term "practitioner" means a physician, physician assistant,
 21 surgeon, podiatrist, chiropractor, dentist, optometrist, psychologist,
 22 ophthalmologist, nurse practitioner, denturist, orthodontist, audiolo-
 23 gist, hearing aid dealer or fitter or any person licensed by the state under
 24 title 54, Idaho Code, to prescribe, administer or distribute items identi-
 25 fied in subsection (a) of this section.

26 (c) The term "drug" means a drug which is:

27 (1) Defined in section 54-1705, Idaho Code; and

28 (2) Either:

29 (i) Listed in a drug compendia which the state board of pharmacy
 30 requires to be maintained by Idaho licensed pharmacies; or

31 (ii) The use of which requires a prescription under state or fed-
 32 eral law. The term shall not include articles intended for use in
 33 the diagnosis, cure, mitigation, treatment or prevention of dis-
 34 ease in animals other than man.

35 (d) The term "durable medical equipment" means equipment which:

36 (1) Can withstand repeated use;

37 (2) Is primarily and customarily used to serve a medical purpose;

38 (3) Generally is not useful to a person in the absence of illness or in-
 39 jury; and

40 (4) Is appropriate for use in the home.

41 (e) The term "prosthetic device" means a device which replaces a miss-
 42 ing part or function of the human body and shall include any supplies physi-
 43 cally connected to such devices.

44 SECTION 2. That Section 63-3622N, Idaho Code, as enacted by Section 1 of
 45 this act, be, and the same is hereby amended to read as follows:

46 63-3622N. PRESCRIPTIONS. (a) There are exempted from the taxes im-
 47 posed by this chapter the following when administered or distributed by a
 48 practitioner or when purchased by or on behalf of an individual for use by
 49 such individual under a prescription or work order of a practitioner:

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2 eyes, eyeglasses and eyeglass component parts, contact lenses, hearing
3 aids, hearing aid parts and hearing aid accessories;

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6 (4) Dental prostheses and other orthodontic appliances, including
7 fillings;

8 (5) Catheters, urinary accessories, colostomy supplies, and other
9 prosthetic devices which shall include, but are not limited to, en-
10 teral and parenteral feeding equipment and supplies, (tubing, pumps,
11 containers) catheter devices and supplies, ~~but not including contact~~
12 ~~lenses~~;

13 (6) Equipment and devices or chemical reagents which are used to test or
14 monitor blood or urine of a diabetic;

15 (7) Other durable medical equipment and devices and related parts and
16 supplies specifically designed for those products which shall include,
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17 jury; and

18 (4) Is appropriate for use in the home.

19 (e) The term "prosthetic device" means a device which replaces a miss-
20 ing part or function of the human body and shall include any supplies physi-
21 cally connected to such devices.

22 SECTION 3. Section 1 of this act shall be in full force and effect on and
23 after July 1, 2015. Section 2 of this act shall be in full force and effect on
24 and after July 1, 2016.